

Joint Audit and Governance Committee



AGENDA ITEM

Report of Internal Audit and Risk Manager

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To: Joint Audit and Governance Committee

DATE: 28 March 2023

Internal audit management report quarter four 2022/23

Recommendation(s)

- (a) That members note the content of the report.

Purpose of report

1. The purpose of this report is:
 - to report on management issues within internal audit.
 - to summarise the progress against the 2022/23 internal audit plan up to 16 March 2023: and
 - to summarise the priorities for quarter one 2023/24.
2. The contact officer for this report is Victoria Dorman-Smith, Internal Audit and Risk Manager for South Oxfordshire District Council (South) and Vale of White Horse District Council (Vale), telephone 07766 780835, email victoria.dorman-smith@southandvale.gov.uk.

Strategic objectives

3. Delivery of an effective internal audit function will support the councils in meeting their strategic objectives.

Background

4. The Public Sector Internal Audit Standards (PSIAS) state that the head of internal audit should prepare a risk-based audit plan, which should outline the assignments to be carried out and the resource requirements to deliver the plan, for audit committee approval. The Joint Audit and Governance Committee approved the 2022/23 annual internal audit plan on 29 March 2022.
5. The PSIAS also states that the head of internal audit must periodically report on performance relative to the plan.

Progress against the 2022/23 internal audit plan

6. Progress against the approved internal audit plan for 2022/23 has been calculated for the year to date and is summarised in **appendix 1** attached. The status of planned, unplanned and follow up audit work is as follows:

Planned: Strategic, operational, and financial assurance and consultancy work known and approved by the joint audit and governance committee.

2022/23	Planned	Completed	Draft out	In progress / To commence	Deferred
Total	34	11	3	15	4
Joint	34	11	3	15	4
South	0	0	0	0	0
Vale	0	0	0	0	0

Unplanned: Unplanned project work based on agreed terms of reference with the internal audit manager (i.e., implementation of new systems) and responsive work issued and agreed by the section 151 officer, members, or senior management team (i.e., investigations).

Unplanned	Requested	To commence	In progress	Completed
Total	2	0	2	0
Joint	2	0	2	0
South	0	0	0	0
Vale	0	0	0	0

7. The priorities for quarter four are to:
 - Finalise remaining 2022/23 audit work:
 - Commence Q1 planned audit work in line with the 2023/24 audit plan.
 - Prepare annual internal audit report for 2022/23.

Climate and ecological impact implications

8. There are no direct climate or ecological implications arising from this report.

Financial implications

9. There are no financial implications attached to this report.

Legal implications

10. None.

Risk implications

11. Identification of risk is an integral part of all audits.

VICTORIA DORMAN-SMITH
INTERNAL AUDIT AND RISK MANAGER